

Exhibit D

Colón López Declaration

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:)	Chapter 11
)	
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,)	Bankr. Case No.: 08-13555 (JMP)
)	
)	(Jointly Administered)
Debtors.)	
)	

DECLARATION OF ELIZABETH COLÓN LÓPEZ

STATE OF NEW YORK)
)
COUNTY OF NEW YORK)

Elizabeth Colón López declares as follows:

1. My name is Elizabeth Colón López. I am over the age of twenty-one and competent in all respects to make this Declaration in support of the *Response of Elizabeth Colón López to Debtors' Fortieth Omnibus Objection to Claims (Late- Filed Claims)* (the "Response") filed concurrently with this Declaration. I am currently a Supervisory Analyst/Editor at Macquarie Capital (USA) Inc, an Australian-based investment bank. I have personal knowledge of all facts set forth in this Declaration, and they are true and correct.

2. Prior to working at Macquarie Capital, I worked at LBI¹ for approximately 12 years. Specifically, I was employed by LBI from 1997 through September 11, 2008. My title at LBI was equity research and supervisory analyst, and I was primarily responsible for reviewing equity reports prior to their distribution to clients.

¹

All terms capitalized but undefined herein shall have the meaning ascribed to them in the Response.

3. Upon the termination of my employment with LBI, I entered into the Severance Agreement. Pursuant to the Severance Agreement, I have a claim in the amount of the LBHI Claim.

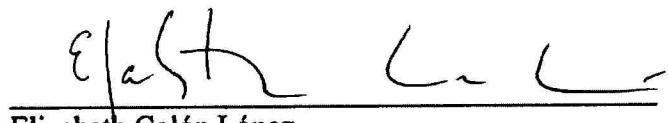
4. I have filed two separate proofs of claim relating to the Lehman bankruptcy filing. I filed the first claim on January 11, 2009, against LBI, immediately after receiving and carefully reviewing the LBI Bar Date Notice. On May 20, 2009, I received an email confirmation of my filed LBI claim from the LBI trustee; this email stated that "you will receive further contact in writing by mail when your claim is resolved."

5. On or about July 8, 2009, I received a second mailing relating to my claim against Lehman. This mailing came from LBHI, and included (i) the LBHI Bar Date Notice and (ii) a "Proof of Claim" that was pre-populated with information about my claim. I understood this Proof of Claim to be the "further contact in writing" promised by the LBI trustee in his May 20, 2010 email, and confirmation that my claim had been properly processed and/or transferred to LBHI, i.e. a receipt. I read the LBHI Bar Date Notice, and it stated that creditors that had already filed claims against LBHI did not have to file anything further. Seeing as I had a "receipt" of my claim against LBHI, i.e. the pre-populated Proof of Claim, I understood that I was not required to file anything further with respect to my claim. I did not understand that my claim against LBI was legally different from my claim against LBHI. I thus took no further action at that time.

6. On or immediately after the LBHI Bar Date, an ex-Lehman colleague told me that she had filed her claim against Lehman twice: once against LBI, like I had, and a second time against LBHI. When I asked her why she filed it a second time, given the direction in the LBHI Bar Date Notice, she told me that it was "just to be safe."

7. Although, up to that point in time, I had not thought that I needed to file anything further regarding my claim, this conversation made me nervous that perhaps I had missed something, so I decided to file my claim against LBHI, too. I immediately (within a day or so) assembled my claim material, and I mailed it to Epiq on September 24, 2009.

8. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.


Elizabeth Colón López
Executed on October 15, 2010